

State of South Dakota

SEVENTY-FIFTH SESSION
LEGISLATIVE ASSEMBLY, 2000

555D0500

HOUSE LOCAL GOVERNMENT COMMITTEE

ENGROSSED NO. **HB1074** - 1/21/00

Introduced by: Representatives Young, Chicoine, and Diedrich (Larry) and Senators Dunn (Jim) and Reedy

1 FOR AN ACT ENTITLED, An Act to revise municipal special assessment provisions.

2 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

3 Section 1. That § 9-47-19 be amended to read as follows:

4 9-47-19. The governing body of ~~every~~ each municipality at the time of making its annual tax
5 levy for other purposes may levy a special assessment for the purpose of maintaining its system
6 of waterworks. ~~Such~~ The special assessment shall be apportioned as provided in this chapter for
7 the assessment of the cost of constructing such waterworks; and ~~be~~ certified to the county
8 auditor and collected as municipal taxes for general purposes.

9 ~~Such~~ No special assessment ~~shall in no year~~ may exceed the sum of ~~four~~ one dollar and fifty
10 cents per front foot against any lot or parcel of abutting property and ~~shall be~~ the special
11 assessment is subject to review and equalization the same as assessments for general purposes.

12 Funds derived from ~~such~~ a special assessment shall be used only for the purpose for which
13 it is levied.

14 Section 2. That § 9-48-23 be amended to read as follows:

15 9-48-23. The governing body prior to the assessment of real property pursuant to § 9-48-22
16 may, by resolution, designate the lots against which ~~said~~ the assessment is to be levied; and the

1 amount of the assessment against each lot ~~for such purposes and. The resolution shall~~ direct the
2 director of equalization to add ~~such~~ the assessment to the general assessment against ~~said the~~
3 property and to certify ~~said the~~ assessment together with the regular assessment to the county
4 auditor to be collected as municipal taxes for general purposes, ~~which. The~~ assessment ~~shall be~~
5 is subject to review and equalization the same as assessments or taxes for general purposes. ~~Such~~
6 No assessment ~~shall in no year may~~ exceed the sum of ~~four~~ one dollar and fifty cents per front
7 foot against any lot or parcel of abutting property.

8 Section 3. That § 9-38-53 be amended to read as follows:

9 9-38-53. The governing body, upon recommendation of the board, may at the time of making
10 its annual tax levy for other purposes levy for the purpose of maintaining, repairing, planting, and
11 otherwise improving and caring for the parks, parkways, boulevards, and other public grounds
12 and thoroughfares under the control of the board a special front foot assessment not to exceed
13 ~~ten~~ one dollar and fifty cents per front foot upon the lots fronting and abutting thereon. The
14 governing body, upon the recommendation of the board and with the consent of seventy-five
15 percent of the owners of property fronting and abutting a boulevard, may at the time of making
16 its annual tax levy for other purposes levy for the purpose of maintaining, repairing, planting, and
17 otherwise improving and caring for any boulevard under the control of the board ~~a. No~~ special
18 front foot assessment ~~not to may~~ exceed ~~eighty-five~~ one dollar and fifty cents per front foot upon
19 the lots fronting and abutting the boulevard. Any assessment shall be apportioned as the
20 assessment for maintaining service sewers and shall be certified to the county auditor and shall
21 be collected as municipal taxes for general purposes.

22 Section 4. That § 9-45-38 be amended to read as follows:

23 9-45-38. The governing body prior to the assessment of real property within the municipality
24 for the next fiscal year, may levy, annually, for the purpose of maintaining or repairing street
25 surfacing or pavement a special front foot assessment not exceeding ~~forty~~ one dollar and fifty

1 cents per front foot upon the lots fronting and abutting the street. The assessment shall be
2 apportioned on a front foot basis ~~and levied in the following manner:~~.

3 The governing body prior to the assessment of real property may, by resolution, designate
4 the lot or portion of lots against which the assessment is to be levied and the amount of the
5 assessment against each lot or ~~portions thereof for such purposes;~~ portion of lots. The resolution
6 shall direct the director of equalization to add the assessment to the general assessment against
7 the property; and certify the assessment together with the regular assessment to the county
8 auditor to be collected as municipal taxes for general purposes. The assessment is subject to
9 review and equalization the same as assessments or taxes for general purposes. Front foot, for
10 the purposes of this section, means the actual front of the premises as established by the buildings
11 thereon, record title, and use of the property regardless of the original plat.

1 **BILL HISTORY**

2 1/15/00 First read in House and referred to Local Government. H.J. 54

3 1/20/00 Scheduled for Committee hearing on this date.

4 1/20/00 Local Government Do Pass Amended, Passed, AYES 10, NAYS 2. H.J. 172